

TAB

COMPARISON OF PAYROLL AND ANNUITY COSTS IF EMPLOYEE RETAINED  
UP TO TEN YEARS IN LIEU OF RETIREMENT AFTER COMPLETING FIVE YEARS OF SERVICE

GS-14

Number of Years of Service Over Five	Annuity Rate If Retired After Five Years Service	Cumulative Annuity If Retired With 5 Years Service Col. (1) X Col. (2)	Cumulative Payroll Costs if Retained After 5 Years Service	Excess of Payroll Costs over Annuity Col. (4) - Col. (3)
Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	\$1,105	\$1,105	\$15,109	\$14,004
2	1,105	2,210	30,697	28,487
3	1,105	3,315	46,765	43,450
4	1,105	4,420	62,833	58,413
5	1,105	5,525	79,381	73,856
6	1,105	6,630	95,929	89,299
7	1,105	7,735	112,958	105,223
8	1,105	8,840	129,987	121,147
9	1,105	9,945	147,498	137,553
10	1,105	11,050	165,009	153,959

Table 2

COMPARISON OF PAYROLL AND ANNUITY COSTS IF EMPLOYEE RETAINED  
UP TO TEN YEARS IN LIEU OF RETIREMENT AFTER COMPLETING FIVE YEARS OF SERVICE

GS-15

Number of Years of Service Over Five	Annuity Rate If Retired After Five Years Service	Cumulative Annuity If Retired With 5 Years Service Col. (1) X Col. (2)	Cumulative Payroll Costs if Retained After 5 Years Service	Excess of Payroll Costs over Annuity Col. (4) - Col. (3)
Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	\$1,265	\$1,265	\$17,368	\$16,103
2	1,265	2,530	35,284	32,754
3	1,265	3,795	53,753	49,958
4	1,265	5,060	72,222	67,162
5	1,265	6,325	91,239	84,914
6	1,265	7,590	110,256	102,666
7	1,265	8,855	129,825	120,970
8	1,265	10,120	149,394	139,274
9	1,265	11,385	169,511	158,126
10	1,265	12,650	189,628	176,978

Tab 2

COMPARISON OF PAYROLL AND ANNUITY COSTS IF EMPLOYEE RETAINED  
UP TO TEN YEARS IN LIEU OF RETIREMENT AFTER COMPLETING FIVE YEARS OF SERVICE

GS-16

Number of Years of Service Over Five	Annuity Rate If Retired After Five Years Service	Cumulative Annuity If Retired With 5 Years Service Col. (1) X Col. (2)	Cumulative Payroll Costs if Retained After 5 Years Service	Excess of Payroll Costs over Annuity Col. (4) - Col. (3)
Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	\$1,435	\$1,435	\$18,211	\$16,806
2	1,435	2,870	37,019	34,149
3	1,435	4,305	55,797	51,492
4	1,435	5,740	75,108	69,368
5	1,435	7,175	94,419	87,244
6	1,435	8,610	113,730	105,120
7	1,435	10,045	133,041	122,996
8	1,435	11,480	152,352	140,872
9	1,435	12,915	171,663	158,748
10	1,435	14,350	190,974	176,624

Table 2

COMPARISON OF PAYROLL AND ANNUITY COSTS IF EMPLOYEE RETAINED  
UP TO TEN YEARS IN LIEU OF RETIREMENT AFTER COMPLETING FIVE YEARS OF SERVICE

GS-17

Number of Years of Service Over Five	Annuity Rate If Retired After Five Years Service	Cumulative Annuity If Retired With 5 Years Service Col. (1) X Col. (2)	Cumulative Payroll Costs if Retained After 5 Years Service	Excess of Payroll Costs over Annuity Col. (4) - Col. (3)
Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	\$1,585	\$1,585	\$20,380	\$18,795
2	1,585	3,170	41,296	38,126
3	1,585	4,755	62,212	57,457
4	1,585	6,340	83,661	77,321
5	1,585	7,925	105,110	97,185
6	1,585	9,510	126,559	117,049
7	1,585	11,095	148,008	136,913
8	1,585	12,680	169,457	156,777
9	1,585	14,265	190,906	178,641
10	1,585	15,850	212,355	196,505

COMPARISON OF PAYROLL AND ANNUITY COSTS IF EMPLOYEE RETAINED  
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GS- 18

Number of Years of Service Over Five	Annuity Rate If Retired After Five Years Service	Cumulative Annuity If Retired With 5 Years Service Col. (1) X Col. (2)	Cumulative Payroll Costs if Retained After 5 Years Service	Excess of Payroll Costs over Annuity Col. (4) - Col. (3)
Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	\$1,715	\$1,715	\$21,449	\$19,734
2	1,715	3,430	42,898	39,468
3	1,715	5,145	64,347	59,492
4	1,715	6,860	85,796	78,936
5	1,715	8,575	107,245	98,670
6	1,715	10,290	128,694	118,404
7	1,715	12,005	150,143	138,138
8	1,715	13,720	171,592	157,872
9	1,715	15,435	193,041	177,340
10	1,715	17,150	214,490	197,340